Preliminary Income and Tax Statistics for 1981 Individual Income Tax Returns

By Norman Waits*

The first stage of the tax cuts introduced by the Economic Recovery Tax Act of 1981 resulted in a tax savings of \$3.4 billion, in the form of the 1.25 percent rate reduction credit, based on preliminary tabulations from Tax Year 1981 returns. This represented an average reduction in tax of \$45 on each individual taxpayer return. In spite of the credit. the average tax bill increased from \$2,653 for 1980 to \$3,000 for 1981, or 13.1 percent.

Income

Individuals reported almost \$1.8 trillion in adjusted gross income on the more than 95.2 million income tax returns filed for 1981. Adjusted gross income rose 10.8 percent, slightly more than the increase registered for 1980. Salaries and wages, the major component of adjusted gross income, increased at about the same rate as adjusted gross income. Certain types of investment income, however, increased at substantially faster rates.

Income Type	1981 Amount (millions)	Increase From 1980
Royalties	\$5,623	52.0%
Gross Interest	139,901	38.7
Gross Dividends	48,470	22.5
Salaries and Wages	1,489,233	10.7

The substantial increase in royalty income is due in part to the full decontrol of oil prices beginning in January 1981. Following behind royalties was interest income, up 38.7 percent over the previous year, due mainly to continued high interest rates. Substantial numbers of taxpayers took advantage of high yield investment opportunities, including money market funds, in 1981.

The increase in interest income may actually be slightly understated. As part of the Economic Recovery Tax Act objective to increase savings and spur investment, the tax exempt all-savers' certificates (ASC) provision allowed an individual to exclude from income up to \$1,000 (\$2,000 on a joint return) of interest income. Only the first 3 months of ASC activity was reportable for 1981, however, because the certificates were not available for purchase until October 1, 1981—the date the law became effective. The policy of most financial institutions was to pay ASC interest only at certificate maturity. Thus, most of the funds invested in ASC's in 1981 will not yield reportable interest until Tax Year 1982.

The 22.5 percent increase in dividends before exclusion for 1981 continued the upward trend that has been generally accelerating since 1975. Tax Year 1981 actually showed the largest gain (22.5 percent) in both the amount of dividends reported and in the number of returns reporting (14.0 percent) since 1975. Some of this increase in dividend income may be attributed to the tax law change affecting the dividend exclusion. For 1981 only, Congress changed the former dividend-only exclusion to cover both dividend and interest income, and raised the exclusion amount to \$200 per year--\$400 on a joint return regardless of which spouse received any of the income. Prior to 1981 the exclusion was \$100 per year per taxpayer. This increased exclusion may have encouraged dividend-producing investments by lowering the effective tax rate on that type of income. In addition, taxpayer reporting of interest and dividend income may have been less accurate than in previous years because the exclusion applied to both. (See also Data Sources and Limitations.)

Since the new combined exclusion applied to both dividends and interest, the exclusion went up drastically in both the number of returns and the amount. Although there were significant increases in dividends reported, approximately 32 million additional returns showed an exclusion only for interest income.

Dividends and Interest Exclusion

Tax Year	Number of returns claiming exclusion	Amount of exclusion (thousands)
1978	12,881,447	\$1,464,764
1979	13,298,353	1,546,038
1980	13,581,834	1,604,120
1981	48,563,448	10,660,797

While dividend income from investments increased significantly during 1981, the sale of capital assets produced, in the aggregate, a much smaller increase. These preliminary estimates show a gain of 8.5 percent in the amount of net capital gains less losses from 1980. This increase, however, is much larger than the less than 1 percent increase in net gains less losses from 1979 to 1980. It should be noted that preliminary estimates of capital gains and losses are more subject to change than other sources of income (such as salaries) given the characteristic increased reporting of capital gains and losses on later-filed returns. (See also Data Sources and Limitations.)

 $^{^*}$ Individual Returns Analysis Section. Prepared under the direction of Noreen Hoffmeier, Chief.

Figure A.--Sources of Income and Selected Tax Items, 1980 and 1981
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1980	1981 (Preliminary)	Change, 1980
	(Preliminary)	(Fieliminary)	to 1981
	(1)	(2)	(3)
Number of returns, total	93,616,278	95,284,813	1,668,535
Taxable	73,739,632	76,682,212	2,942,580
Nontaxable	19,876,646		-1,274,045
Adjusted gross income less deficit	1,606,265,685	1,779,359,494	173,093,809
Sources of income:			
Salaries and wages	1,345,004,185	1,489,233,708	144,229,523
Pensions_and_annuities_in_adjusted_gross_income	43 , 309 , 841	52, 079,899	8,770,058
Business and profession: Net profit	64,918,225	68,154,534	3,236,309
Net loss	10,894,560	14,543,442	3,648,882
Farm: Net profit	9,692,583	8,445,750	-1,246,833
Net loss	11,230,038	15,877,253	4,647,215
Partnership: Net profit	24,517,693	25,274,967	757,274
Net loss	13,747,987	23,200,339	9,452,352
Small Business Corporation: Net profit	4,226,215	3,983,452	-282,763
Net loss	3,326,592	4,428,331	1,101,739
Sales of capital assets: Net gain	29,961,247	33,143,072	3,181,825
Net loss	2,982,816	3,861,900	879,084
Sales of property other than capital assets: Net gain	1,926,372	2,671,461	745,089
Net loss	412,881	2,337,718	1,924,837
Interest received	100,902,810	139,901,533	38,998,723
Dividends received	39,575,693	48,470,224	8,894,531
Combined interest and dividend exclusion 1	1,604,120	10,660,797	9,056,677
Interest and dividends in adjusted gross income	138,874 382	177,710,959	38,836,577_
Rent: Net income	13,131,943	15,199,518	2,067,575
Net loss	12,582,491	17,301,107	4,718,616
Royalty: Net income	3,943,411	5,905,712	1,962,301
Net loss	244,836	282,473	37,637
Estate or trust: Net income	4,685,944	4,441,950	-243,994
Net loss	360,212	566,931	206,719
All other sources (net) ²	7,310,867	5,735,063	-1,575,804
1			
Total statutory adjustments	28,025,600	31,466,384	3,440,784
Total itemized deductions	214,784,413	255,370,622	40,586,209
Number of exemptions	227,090,827	230,987,875	3,897,048
Taxable income	1,273,558,005	1,415,615,526	142,057,521
Zero bracket amount	234,346,134	240,791,112	6,444,978
Income tax before credits	254,211,495	295,662,844	41,451,349
Total credits	6,745,156	11,430,046	4,683,890
	247,466,339	284,232,797	36,766,458
Income tax after credits	. 447,400,339	204,232,797	
Additional tax for tax preferences	934,263	1,617,053	682,790
Total income tax	248,400,602	285,849,851	37,449,249
Self-employment tax	5,507,644	6,579,434	1,071,790
Total tax liability	254,120,823	292,724,067	38,603,244

¹For 1980, exclusion only applied to dividends.

Overall business profits of individuals showed a slower rate of growth than the various types of investment income. The table below reflects the changes in the number of businesses reporting a profit or loss. Farm businesses actually showed a large decrease in the number of businesses reporting a net profit, while other categories showed only modest increases. As for the number of businesses with net losses, all categories showed substantial increases, with "partnerships" showing the greatest change of 46.3 percent.

Income type	Net Profit Returns (thousands)	Change from 1980	Net Loss Returns (thousands)	Change from 1980
Business (nonfarm) Farm	6,525 981	4.6% -11.7	3,042 1,649	19.1% 12.2
Partnership Small business	1,748	1.0	1,932	46.3
corporation	395	0.1	345	4.0

²For both years, includes state income tax refunds, alimony received, unemployment compensation in adjusted gross income, and other income less loss. For 1981, also includes windfall profit tax refunds.

NOTE: Detail may not add to total because of rounding.

Return Filings

The overall increase in the number of returns filed since 1976 can be explained in part by a growing work force. The degree of variance from year to year in the rate of growth is generally attributable to the interaction of tax law changes and economic conditions. Tax law changes enacted for 1977, 1979, and 1981—especially those provisions increasing the income levels required for filing a return—helped to keep the filing increases behind the employment increases from 1976-78. On the other hand, those law changes which affected the taxation of certain sources of income, such as unemployment compensation beginning with 1979, contributed to a growth rate in tax return filing which was higher than the employment growth rate.

Annual Growth Rates

Tax Year	Employment	Returns Filed
1976	3.2% ·	3.0%
1977	3.6	2.2
1978	4.3	3.9
1979	2.8	3.1
1980	0.5	1.1
1981	1.1	1.2

Itemized Deductions

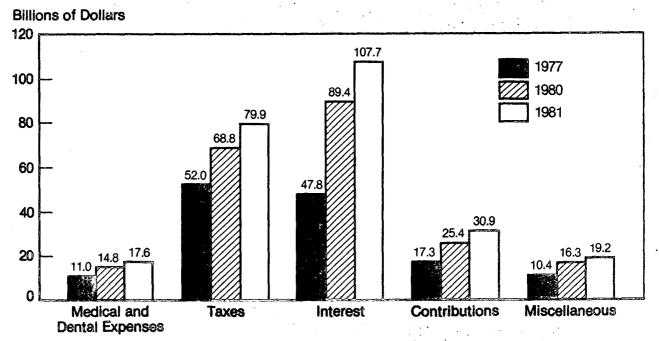
The number of returns with itemized deductions claimed reached 31.5 million in 1981 while total

itemized deductions amounted to \$255.4 billion. These preliminary estimates reflect an increase of 9.5 percent in the number of returns with itemized deductions and 18.9 percent in deduction amounts from the previous tax year. Increases in average income and expenditures, without a corresponding increase in the zero bracket amount (standard deduction), are largely responsible for the increase in itemized deductions. The zero bracket amount was last changed for 1979—and the number of returns claiming itemized deductions for that year rose only 2.7 percent. For 1980, the number of taxpayers itemizing deductions also increased, by 8.7 percent.

Tax Year	All <u>Returns</u>	Itemized Deduction Returns
1977	86,493,391	22,871,165
1978	89,889,669	25,774,779
1979	92,616,213	26,481,524
1980	93,616,278	28,791,240
1981	95,284,813	31,515,624

Increases in disposable income and prices, as well as higher interest rates on borrowed money, have combined to cause all types of itemized deductions to increase, although at varying rates, as illustrated in Figure B. For 1981, the largest increase was in contributions deducted, up 21.8 percent, while for 1980 it was for interest paid—21.4 percent. For both years, the amounts for taxes deducted showed the smallest increases—13.7 percent for 1980 and 16.1 percent for 1981.

Figure B **Itemized Deductions by Type: 1977, 1980, and 1981**

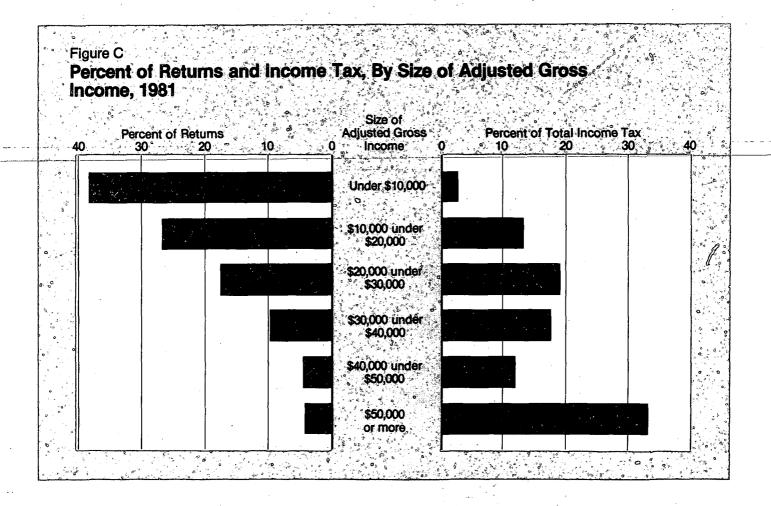


Income Tax

While adjusted gross income rose by 10.8 percent, total income tax rose even more, by 15.1 percent, from \$248.4 billion for 1980 to \$285.8 billion for 1981. This increase is still less than the 16.2 percent rise in total income tax from 1979 to 1980. In addition to the new dividend and interest exclusion, two other tax law changes resulted in tax savings and contributed to the slower rate of increase--the 1.25 percent rate reduction credit and the restoration alternative tax on capital gains. The rate reduction credit amounted to \$3.4 billion and was claimed on 75.1 million returns. Another \$591 million in tax was saved on some 165,000 returns as a result of the alternative tax. This tax was applicable to capital gains from sales or exchanges after June 9, 1981, and had the effect of limiting the tax rate on capital

gains to 20 percent (compared to 28 percent on earlier transactions). The alternative tax was instituted for the last 6 months of 1981 in anticipation of the reduction in the top marginal tax rate from 70 percent to 50 percent effective January 1, 1982, which might have otherwise encouraged taxpayers to postpone transactions until the more beneficial rules applied.

Even with the tax savings provisions which, dollar-for-dollar, benefited the higher income taxpayers more, the distribution of the tax burden according to size of income is indicative of the progressive nature of the tax rate structure. As illustrated below, the largest percentage of returns is in the lowest income group but accounts for the smallest portion of the total income tax. On the other hand, the smallest percentage of returns is in the highest income group but accounts for the largest share of total income tax.



Data Sources and Limitations

These preliminary statistics are based on a sample of individual income tax returns, Forms 1040 and 1040A, filed for Tax Year 1981. Returns in the sample were stratified based on the presence or absence of Schedule C, Profit (or Loss) from Business or Profession; State for which filed; adjusted gross income or deficit, or largest of selected sources of income or loss; and size of business plus farm receipts. For 1981, returns were selected at rates ranging from 0.05 percent to 100 percent, There were 134,818 returns in the 1981 preliminary sample, estimating a total population of 95,284,813. The corresponding sample size and population for 1980 were 160,213 and 93,616,278, respectively.

Because the data presented in this article are estimates based on a sample of documents filed with the Internal Revenue Service, they are subject to sampling, as well as nonsampling, error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known.

The table below presents approximated coefficients of variation (CV's) for frequency estimates. The approximate CV's shown here are intended only as a general indication of the reliability of the data. For a number other than those shown below, the corresponding CV's can be estimated by interpolation.

Approximated Coefficient of Variation
.01
.02
.05
.10
.20
.30
.50

The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of sample estimates, are discussed in the Appendix.

These preliminary estimates are subject to several types of nonsampling error. While the estimates are intended to represent the full year's taxpayer reporting, these data are based on returns filed through the end of September 1982. Returns filed after that (which are sampled and included in the final estimates for the year) tend to have slightly different characteristics from earlier returns. These characteristics include: larger income (gains or losses); a heavier proportion of investment income (such as capital gains); a larger proportion of certain other items reported on the return (such as the minimum tax and the alternative minimum tax).

In addition to the "filing" characteristics, some of the data may be particularly affected by tax law changes and resulting taxpayer reporting. For instance, for 1981 dividends and interest were both subject to the former dividend-only exclusion. Reporting of the gross amounts of each type of income may have suffered as a result, since the two were added together before the exclusion was applied.

Table 1.—All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

			Salaries a	nd wages	Dividends and interest received							
Size of adjusted gross income	Number of	Adjusted gross income	Number of		Domestic a dividends		Total intere	est received	Dividends a exclu	and interest usion	Dividends an adjusted gr	d interest in oss income
Cite of adjustee gross meeting	returns	less deficit	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	95,284,813	1,779,359,494	84,199,098	1,489,233,708	16,500,857	48,470,224	49,706,957	139,901,533	45,563,448	10,660,797	34,146,670	177,710,959
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	771,201 2,677,017 3,934,821 3,917,408 3,763,037 3,604,980	-15,583,323 1,556,296 5,906,743 9,785,529 13,184,705 16,228,305	288,221 2,380,320 3,510,160 3,512,872 3,276,516 3,077,705	3,409,178 1,775,911 5,531,097 8,967,994 11,450,630 13,642,753	130,395 112,387 221,257 234,396 283,241 331,714	427,394 38,723 115,753 161,299 227,464 244,556	445,095 557,449 1,044,314 1,152,320 1,262,045 1,276,009	1,633,150 253,555 605,385 866,718 1,337,951 1,647,642	407,838 454,338 857,408 940,320 1,066,975 1,088,471	98,128 68,703 127,020 143,812 192,684 197,412	302,441 368,428 717,607 760,640 913,937 940,870	1,962,416 223,575 594,119 884,204 1,372,731 1,694,787
\$5,000 under \$6,000	3,672,559 3,559,426 ——3,705,425	20,182,013 23,140,894 27,794,574	3,054,837 2,931,293 3,085,296	16,264,223 18,343,928 22,51.1,015.	315,953 342,904 349,024.	325,278 420,683 510,247_	1,334,255 1,374,215 1,395,926	2,220,889 2,694,213 2,724,401 2,698,290	1,154,105 1,185,748 1,229,671 1,169,792	218,830 246,454 257,643 254,054	982,194 1,049,062 1,052,965 943,736	2,327,337 2,868,442 2,977,005 2,859,862
\$8,000 under \$9,000	3,343,104 3,325,762	28,405,008 31,593,595	2,823,309 2,778,738	23,311,256 25,567,310	339,089 336,453	415,626 434,286	1,322,699 1,333,227	3,215,410	1,205,892	258,151	970,373	3,391,545
\$10,000 under \$11,000	3,178,671 3,009,886 2,792,334 2,702,099 2,495,211	33,363,748 34,580,260 34,890,482 36,470,570 36,183,536	2,708,401 2,590,453 2,415,561 2,384,482 2,218,193	- 27,515,947 28,595,714 - 28,807,094 30,935,932 30,917,489	355,430 335,379 358,352 357,482 326,627	438,572 456,626 571,205 519,289 600,854	1,329,651 1,331,886 1,310,116 1,247,518 1,228,798	3,247,426 3,257,902 3,211,819 2,957,165 2,658,306	1,177,594 1,195,821 1,177,560 1,107,663 1,110,200	251,946 247,102 247,637 231,405 229,505	978,482 947,152 894,894 854,507 823,632	3,434,051 3,467,427 3,535,387 3,245,048 3,029,656
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2,399,203 2,232,653 2,224,339 2,067,936 2,059,869	37,169,184 36,810,000 38,919,210 38,253,792 40,158,610	2,146,857 2,004,810 1,981,798 1,851,728 1,892,816	31,642,504 31,905,346 33,034,419 32,512,044 35,144,534	350,882 297,131 326,603 343,768 322,114	569,750 402,068 512,171 677,123 428,773	1,229,269 1,109,672 1,157,887 1,143,413 1,178,350	2,926,040 2,734,396 2,912,753 2,730,102 2,781,088	1,111,184 1,022,543 1,054,166 1,061,287 1,062,767	237,734 216,348 225,304 227,180 223,621	847,080 727,704 759,384 762,594 738,694	3,258,056 2,920,117 3,199,621 3,180,045 2,986,240
\$20,000 under \$25,000	9,110,351 7,218,735 9,195,338 4,184,500 2,822,724	204,090,241 197,782,990 317,112,021 185,399,434 165,750,809	8,427,818 6,769,989 8,625,742 3,864,908 2,513,032	180,057,990 176,670,340 279,644,308 158,071,391 128,848,402	1,600,265 1,591,693 2,666,562 1,698,970 1,587,591	2,418,643 2,347,526 4,904,624 4,541,801 6,454,972	5,468,432 4,946,508 7,118,317 3,555,300 2,589,963	12,557,296 10,716,523 18,490,253 12,588,612 15,248,604	5,075,408 4,681,496 6,745,061 3,411,879 2,544,062	1,095,694 1,083,137 1,764,701 1,013,415 847,440	3,385,093 2,915,461 4,593,451 2,560,874 2,151,377	13,880,246 11,980,912 21,630,176 16,116,999 20,856,136
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	649,393 524,194 120,832 16,293 5,512	55,401,615 68,659,333 33,965,145 10,822,910 11,381,263	544,644 425,281 96,654 12,573 4,091	37,938,339 42,470,339 17,583,332 3,975,696 - 2,187,254	444,832 414,590 105,454 15,065 5,154	3,453,332 6,419,493 4,727,619 2,116,347 2,588,126	614,862 508,905 118,955 16,128 5,473	6,211,471 8,015,376 4,106,288 1,300,910 1,351,598	614,414 509,129 119,055 16,139 5,462	218,591 185,342 43,943 5,905 1,957	568,891 494,446 119,036 16,184	9,446,212 14,249,528 8,789,964 3,411,351 3,937,767
Taxable returns, total	76,682,212	-1,725,699,054	68,558,086	-1,430,563,145	15,121,087_	46,750,753.	43,818,488	131,565,192	40,537,295	9,613,471	30,084,795	168,702,474
Non-taxable returns, total	18,602,601	53,660,440	15,641,012	58,670,563	1,379,770	1,719,470	5,888,469	8,336,341	5,026,153	1,047,326	4,061,875	9,008,485
All returns, summary: Under \$5,000	18,668,464 17,606,276 14,178,201 10,984,000 33,847,872	31,078,256 131,116,084 175,488,596 191,310,797 1,250,365,762	16,045,794 14,673,473 12,317,090 9,878,009 31,284,732	44,777,562 105,997,732 146,772,175 164,238,847 1,027,447,392	1,313,490 1,683,423 1,733,270 1,640,498 10,130,176	1,215,190 2,106,119 2,586,546 2,589,885 39,972,483	5,737,232 6,760,322 6,447,969 5,818,591 24,942,843	6,344,402 13,553,203 15,332,617 14,084,379 90,586,932	4,815,350 5,945,208 5,768,838 5,311,947 23,722,105	827,758 1,235,132 1,207,595 1,130,187 6,260,125	4,003,923 4,998,330 4,498,667 3,835,456 16,810,294	6,731,833 14,424,190 16,711,569 15,544,077 124,299,290

		Unemployment	compensation		Payments to a		Exemp	otions		Returns with iten	nized deductions	<u>-</u>
Size of adjusted gross income	. Tot	tal	In adjuste		retirement a	rangement		Exemptions	Number of	Total	Medical an expense de	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total number	other than age cr blindness	returns	itemized deductions	Number of returns	Amount
-	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	8,432,223	12,454,523	2,251,651	2,316,661	3,434,455	4,773,035	230,987,875	217,634,637	31,515,624	255,370,622	21,107,299	17,629,757
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	58,260 118,461 233,212 278,572 330,419 338,305 425,322 368,869 344,060	105,821 207,983 422,763 451,758 551,022 588,522 698,963 564,213 484,947	*11 - - *2,043 *1,917 - *2,150 *3,190	*63 	7,745 *1,947 2,170 4,784 8,185 15,267 21,106 26,061 35,393	9,952 *1,190 1,669 4,203 8,185 9,888 14,185 16,640 34,205 23,573	2,006,193 3,539,214 5,206,537 5,611,757 5,830,843 6,103,540 6,864,408 6,865,092 7,595,620 7,077,325	1,890,920 3,396,617 5,041,088 5,299,659 5,411,958 5,529,450 6,157,403 6,122,445 6,753,925 6,366,671	16,335 126,579 137,952 126,237 137,359 199,161 269,669 307,217 302,039	129,924 165,049 276,925 440,349 546,057 940,979 1,358,135 1,455,566	12,667 25,613 31,341 56,332 83,024 145,664 194,161 235,757 249,517	18,818 28,696 61,123 82,627 110,833 322,300 498,715 389,558 429,358
\$8,000 under \$9,000 \$9,000 under \$10,000	341,530 330,086 313,679 278,161 244,970	484,488 . 553,721 451,871 461,824 415,547	*5,939 *4,252 *2,903 *400	*4,089 *2,756 *637 *100	30,746 46,084 39,771 41,717 54,449	40,838 36,428 64,623 60,613	7,331,385 6,910,161 6,660,366 6,366,693	6,612,158 6,293,263 6,103,401 5,790,047 5,680,765	383,369 426,985 467,853 511,895 526,855	1,870,645 2,169,063 2,532,649 2,756,929 2,733,079	321,255 342,010 364,366 384,584 406,397	423,079 500,139 497,650 557,390 482,310
\$13,000 under \$14,000 \$14,000 under \$15,000	260,287 249,453	435,776 370,574	*1,454 *407	*928 *1,167	65,040 66,180 65,970	67,045 73,289 76,919	6,136,178 6,018,903 5,897,713	5,680,763 5,624,365 5,527,121	554,954 579,355	3,078,794 3,175,029	427,048 450,230	503,190 516,720
\$15,000 under \$16,000	245,714 199,717 241,472 192,882 221,134	367,388 328,635 343,981 237,441 285,520	*5,135 *3,503 21,308 17,973	*928 *2,493 10,582 11,113	56,998 58,957 75,870 59,618	68,101 70,847 91,940 75,004	5,615,937 5,832,870 5,400,776 5,603,809	5,272,126 5,489,914 5,117,314 5,358,159	651,625 714,492 761,143 813,415	3,548,782 4,023,422 4,129,048 4,683,676	465,547 519,441 553,406 555,708	498,267 481,362 520,970 463,088
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	968,484 691,715 787,207 273,706 84,951	1,357,855 807,114 995,597 353,702 109,666	320,658 691,715 786,339 273,706 84,951	206,251 590,060 978,479 353,501 109,666	407,436 405,850 685,026 495,371 434,694	530,301 545,791 992,859 741,026 712,277	25,988,339 22,469,136 30,111,385 13,891,201 9,489,682	25,004,170 21,789,193 29,264,830 13,468,660 9,055,778	4,302,733 4,587,631 7,055,180 3,667,242 2,625,437	25,907,213 29,910,741 53,065,453 34,217,172 32,436,070	2,852,341 3,057,023 4,502,077 2,418,639 1,726,657	2,157,495 2,054,354 2,722,794 1,336,958 1,167,015
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8,458 2,661 435 34 *7	12,787 4,292 618 121 *16	8,458 2,661 . 435 34 *7	12,787 4,292 618 121 *16	125,179 78,670 16,011 1,680 480	206,303 161,618 29,379 3,205 938	2,232,556 1,838,923 418,871 54,364 . 18,098	2,089,108 1,689,796 372,501 46,704 15,128	617,881 504,876 118,615 16,097 5,443	11,361,305 14,207,092 7,159,947 2,570,391 2,956,621	383,323 273,128 58,826 8,361 2,856	329,153 344,190 108,596 18,020 4,988
Taxable returns, total	6,825,686	9,573,455	2,240,727	2,305,945	3,331,020	4,661,490	191,144,764	180,500,595	30,078,686	241,910,314	19,971,204	14,528,776 3,100,981
Non-taxable returns, total	1,606,537	2,881,068	10,924	10,716	103,435	111,545	39,843,111	37,134,042	1,436,938	13,460,308	1,130,095	3,100,001
All returns, summary: Under \$5,000	1,357,229 1,809,867 1,346,550 1,100,919 2,817,658	2,327,868 2,786,331 2,135,592 1,562,964 3,641,767	*3,971 21,381 *9,009 48,326 2,168,964	*6,631 23,537 *4,420 26,283 2,255,790	40,098 159,390 267,157 317,413 2,650,397	35,087 129,440 301,998 382,812 3,923,698	28,298,084 35,733,830 32,092,301 28,351,105 106,512,555	26,569,692 32,012,602 29,491,841 26,764,634 102,795,868	544,462 1,461,455 2,488,542 3,520,030 23,501,135	1,558,305 7,189,839 13,270,515 19,559,957 213,792,006	208,977 1,146,354 1,924,405 2,544,332 15,283,231	302,097 2,063,010 2,540,679 2,480,406 10,243,564

Footnotes at end of table.

Individual Returns, 1981

Table 1.-All Returns: Selected Income, Deduction, and Tax Items, by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars)

			Itemized deduc	tions—cont'd.			Returns	with zero			Income	
Size of adjusted gross income	Taxes paid	deduction	Contribution	Contributions deduction		Interest paid deduction		nount only	Taxable	income	tax befor	e credits
·	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	31,204,402	79,888,089	28,985,779	30,924,436	28,727,035	107,686,938	58,738,889	144,767,015	89,805,882	1,415,615,526	78,974,594	295,662,844
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$1,000	16,335 82,871 77,582 85,505 114,654 177,407 250,624 284,060 297,016 380,432 419,348	36,911 30,380 37,801 71,963 108,632 140,097 229,117 267,149 272,452 384,103	11,122 43,537 37,855 58,925 84,563 139,936 209,519 233,510 248,142 325,626 347,533	2,495 10,600 17,362 31,891 39,780 72,926 137,584 150,374 154,013 203,182 203,596	12,022 23,754 26,349 60,100 86,939 127,872 199,827 217,060 237,535 312,214	50,811 60,250 106,233 186,436 214,806 305,080 419,751 515,804 547,166 720,258 830,283	*2,772 3,104,979 3,341,440 3,357,220 3,372,710 3,424,232 3,271,167 3,386,240 2,938,712 2,751,686	*5,849 1,694,778 4,631,676 6,745,707 7,113,114 7,697,763 7,853,687 8,484,449 7,861,690 7,652,975 7,275,638	*4,690 3,205,843 3,452,815 3,448,244 3,480,550 3,586,429 3,499,813 3,656,897 3,310,233 3,305,322 3,161,144	17,090 2,005,116 5,062,699 7,747,936 10,140,302 13,171,324 15,907,072 19,721,797 20,785,303 23,538,836 25,553,171	2,123 **176,944 174,197 1,901,177 2,619,375 2,819,193 2,992,738 3,315,410 3,169,595 3,197,577 3,105,842	4 967 **12,946 27,164 122,179 408,095 770,921 1,182,062 1,705,923 1,987,908 2,473,529 2,912,530
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	457,281 505,886 522,868 551,979	487,746 575,209 634,498 730,466	398,055 444,483 473,098 493,223	301,668 311,687 327,161 295,093	405,537 446,295 453,725 496,351	1,067,606 1,073,502 1,083,755 1,348,091	2,542,033 2,280,439 2,175,244 1,940,257	6,694,125 6,138,382 5,879,267 5,357,125	2,988,100 2,774,065 2,692,365 2,480,761	26,791,250 27,294,479 29,111,225 28,748,083	2,939,080 2,743,335 2,670,361 2,466,734	3,264,402 3,494,797 3,921,041 3,981,275
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	576,727 646,243 712,125 759,424 811,485	718,964 843,794 961,065 1,109,043 1,228,231	512,749 585,849 641,388 694,384 723,820	354,942 364,027 454,629 472,882 450,636	523,089 603,360 652,180 683,286 754,185	1,328,868 1,594,451 1,820,144 1,754,435 2,060,358	1,819,848 1,581,028 1,509,847 1,306,793 1,246,454	5,097,279 4,481,022 4,364,693 3,805,328 3,674,485	2,393,804 2,224,684 2,217,108 2,061,548 2,056,637	29,787,440 29,553,284 31,163,346 30,955,988 32,281,242	2,376,784 2,216,507 2,207,337 2,056,995 2,051,056	4,267,583 4,375,220 4,706,744 4,842,132 5,146,233
\$20,000 under \$25,000	4,297,133 4,578,645 7,047,289 3,666,043 2,624,682	7,382,942 9,078,285 17,588,269 11,772,268 11,548,682	3,931,706 4,234,918 6,767,458 3,554,429 2,559,824	2,635,739 2,952,572 5,642,777 3,833,884 4,012,257	4,053,776 4,354,266 6,679,935 3,449,232 2,404,592	11,702,679 13,593,756 23,267,775 14,769,253 13,432,846	4,807,618 2,631,104 2,140,158 517,258 197,287	14,504,788 8,305,965 6,935,102 1,700,978 640,238	9,091,260 7,210,628 9,191,779 4,180,734 2,819,066	165,417,345 159,998,129 257,057,297 149,453,650 132,574,646	9,076,429 7,206,097 9,182,928 4,179,046 2,817,005	28,127,331 29,445,703 53,300,624 35,955,888 38,019,210
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	617,296 503,479 118,478 16,072 5,433	4,096,693 5,041,163 2,467,911 797,009 809,192	602,318 491,381 115,357 15,750 5,321	1,512,914 2,361,906 1,693,248 809,255 1,113,354	555,241 440,584 102,696 13,663 4,626	4,615,145 5,361,899 2,331,041 733,963 790,491	31,512 19,318 2,217 196 69	101,023 62,031 7,058 594 205	647,367 522,140 120,176 16,201 5,479	43,885,207 54,360,141 26,828,193 8,264,204 8,449,735	647,099 521,766 120,191 16,197 5,476	15,392,943 22,662,792 13,421,807 4,612,273 5,116,615
Taxable returns, total	29,836,315	77,891,468	27,837,469	29,942,200	27,543,814	101,628,441	46,591,517	126,229,203	76,648,548	1,388,287,978	76,646,053	294,424,660
Non-taxable returns, total	1,368,087	1,996,621	1,148,310	982,236	1,183,221	6,058,497	12,147,372	18,537,812	13,157,548	27,327,548	2,328,541	1,238,184
All returns, summary:						ĺ	(İ				
Under \$5,000 . \$5,000 under \$10,000 . \$10,000 under \$15,000 . \$15,000 under \$20,000 .	376,947 1,389,539 2,457,362 3,506,004 23,474,550	285,687 1,292,918 2,865,973 4,861,097 70,582,413	236,002 1,156,733 2,156,392 3,158,190 22,278,462	102,129 718,079 1,439,206 2,097,117 26,567,906	209,164 1,094,508 2,148,652 3,216,100 22,058,611	618,536 2,508,059 5,403,239 8,558,256 90,598 849	13,179,121 16,059,402 11,689,659 7,463,970 10,346,737	20,191,125 39,550,563 31,344,538 21,422,807 32,257,982	13,592,142 17,358,694 14,096,435 10,953,781 33,804,830	24,963,142 93,124,332 137,498,207 153,741,299 1,006,288,546	4,873,816 15,494,513 13,925,352 10,908,679 33,772,234	575,357 8,120,344 17,574,044 23,337,912 246,055,187

		Tax cr	edits							1	Tota	ıl tax
Size of adjusted gross income	То	tal	Rate reduction		Income tax a	ofter credits		Total inc	ome tax			ility
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Percent of all returns	Amount	Average (dollars)	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	76,035,791	11,430.046	75,133,234	3,405,381	76,601,906	284,232,797	76,682,212	80.5	285,849,851	3,728	78,140,200	292,724,067
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	485 **71,477 127,187 464,226 2,376,832	1,074 •• •*748 547 4,714 19,449	66,433 127,187 399,553 2,255,233	- 66 256 594 3,669	2,063 **174,678 174,197 1,856,567 2,439,073	3,893 •• •*12,199 26,617 117,465 388,646	11,971 *641 175,173 174,743 1,857,034 2,439,688	1.6 *(1) 4.5 4.5 49.3 67.7	102,133 *867 14,820 29,048 121,198 391,031	8,532 *1,353 85 166 65 160	119,419 58,528 303,609 305,444 1,986,552 2,525,608	168,236 9,923 41,223 56,654 174,800 439,437
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	2,652,251 2,883,223 3,173,490 3,131,553 3,161,464	70,842 138,471 202,046 206,474 140,011	2,555,882 2,725,849 3,058,252 3,069,844 3,117,228	8,137 13,144 19,234 23,006 29,037	2,444,734 2,470,235 2,851,162 2,919,973 3,104,271	700,078 1,043,592 1,503,877 1,781,434 2,333,518	2,444,811 2,472,332 2,851,669 2,922,204 3,105,488	66.6 69.5 77.0 87.4 93.4	700,791 1,049,756 1,507,573 1,784,842 2,337,213	287 425 529 611 753	2,534,322 2,586,630 2,968,181 3,008,450 3,163,317	761,908 1,132,593 1,610,195 1,904,934 2,456,600
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	3,060,215 2,872,820 2,711,171 2,634,237 2,438,328	112,927 116,521 127,302 144,146 144,899	3,051,207 2,859,658 2,700,089 2,629,155 2,434,247	34,442 38,502 41,550 47,131 47,857	3,058,117 2,901,876 2,715,371 2,638,148 2,440,460	2,799,603 3,147,881 3,367,495 3,776,894 3,836,376	3,069,017 2,902,523 2,717,660 2,638,170 2,441,101	96.2 96.4 97.3 97.6 97.8	2,803,465 3,150,739 3,369,918 3,777,320 3,839,155	916 1,086 1,240 1,432 1,573	3,103,733 2,941,870 2,758,599 2,669,248 2,459,804	2,943,538 3,293,173 3,517,933 3,920,751 3,991,496
\$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000	2,345,880 2,185,467 2,183,599 2,044,257 2,024,548	154,098 150,517 155,786 167,318 163,041	2,337,083 2,179,263 2,174,574 2,039,991 2,017,058	51,310 52,746 56,935 58,990 62,354	2,350,452 2,200,829 2,191,283 2,041,405 2,036,044	4,113,485 4,224,703 4,550,958 4,674,814 4,983,192	2,350,975 2,201,494 2,192,035 2,043,463 2,036,360	98.0 98.6 98.5 98.8 98.9	4,116,431 4,231,719 4,555,296 4,678,427 4,986,304	1,751 1,922 2,078 2,289 2,449	2,374,622 2,216,193 2,208,757 2,060,599 2,049,388	4,271,705 4,378,833 4,712,740 4,846,674 5,150,356
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000	8,959,405 7,155,722 9,113,331 4,162,334 2,798,360	962,797 951,224 1,632,099 1,191,260 1,509,309	8,925,349 7,126,951 9,077,047 4,133,537 2,782,156	341,531 360,357 652,575 441,602 466,286	9,020,244 7,163,316 9,154,589 4,155,131 2,797,540	27,164,534 28,494,479 51,668,526 34,764,627 36,509,901	9,024,551 7,175,004 9,162,812 4,162,941 2,805,962	99.1 99.4 99.6 99.5 99.4	27,178,895 28,517,636 51,718,190 34,842,689 36,667,305	3,012 3,975 5,644 8,370 13,068	9,063,046 7,195,895 9,179,363 4,174,843 2,810,463	27,912,076 29,189,416 52,740,706 35,516,496 37,504,841
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	643,637 518,868 119,895 16,096 5,433	727,695 1,134,163 648,773 187,955 263,838	638,702 512,491, 118,300 15,686 5,229	176,893 205,616 96,937 33,586 41,039	640,952 518,093 119,497 16,146 5,460	14,665,248 21,528,629 12,773,034 4,424,318 4,852,777	647,420 522,552 120,631 16,280 5,507	99.7 99.7 99.8 99.9 99.9	14,827,309 21,862,748 13,093,335 4,560,120 5,033,577	22,902 41,838 108,540 280,106 914,033	648,371 522,877 120,677 16,282 5,510	15,129,101 22,141,975 13,173,569 4,578,865 5,053,324
Taxable returns, total	73,707,250	10,191,862	73,387,928	3,392,312	76,601,906	284,232,797	76,682,212	100.0	285,849,851	3,728	76,682,212	291,917,974
Non-taxable returns, total	2,328,541	1,238,184	1,745,306	13,069	-	-	-	-	-	-	1,457,988	806,093
All returns, summary:	3.040,207	26.532	2,848,406	4,586	4,646,578	548,826	4,659,250	25.0	659,098	141	5,299,160	890.271
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 or more	3,040,207 15,001,981 13,716,771 10,783,751 33,493,081	757,845 645,795 790,760 9,209,114	14,527,055 13,674,356 10,747,969 33,335,448	92,557 209,482 282,334 2,816,421	13,790,375 13,753,972 10,820,013 33,590,968	7,362,499 16,928,249 22,547,151 23,846,073	13,796,504 13,758,471 10,824,327 33,643,660	78.4 97.0 98.5 99.4	7,380,175 16,940,597 22,568,176 228,301,804	535 1,231 2,085 7,083	14,260.900 13,933,254 10,909,559 33,737,327	7,866,229 17,666,890 23,360,307 242,940,369

Estimate should be used with caution because of the small number of sample returns on which it is based.
 Data combined to avoid disclosure of information for specific taxpayers.
 Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

Table 2.—All Returns: Selected Income, Deduction, and Tax Items, by State

[All figures are estimates based on samples-money amounts are in thousands of dollars]

	Number	Adjusted gross	Average adjusted	Salaries :	and wages	Exem	ptions		itemized uctions		with zero nount only
State	of returns	income less deficit	gross income (Dollars)	Number of returns	Amount	Total number	Number other than age or blindness	Number of returns	Amount	Number of returns	Zero bracket amount
. •	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
United States, total	95,284,813	1,779,359,494	18,674	84,199,098	1,489,233,708	230,987,875	217,634,637	31,515,624	255,370,622	. 58,738,889	144,767,015
Alabama Alaska Arizona Arkansas California	1,398,114	22,939,440	16,407	1,280,492	20,209,428	3,701,596	3,584,005	451,453	3,090,373	852,724	2,158,339
	196,405	4,971,455	25,312	184,010	4,562,495	460,134	454,605	68,458	605,702	123,273	318,306
	1,148,807	20,483,963	17,831	995,515	16,889,902	2,874,993	2,694,759	464,919	3,606,251	632,440	1,531,648
	820,472	12,265,796	14,950	709,237	10,059,347	2,119,376	1,992,133	185,064	1,357,047	565,346	1,461,265
	10,470,878	208,837,607	19,945	9,184,736	174,802,733	25,151,321	23,721,697	4,215,053	42,605,907	5,717,365	13,713,695
Colorado Connecticut Delaware District of Columbia Florida	1,341,214	26,290,803	19,602	1,199,172	22,210,780	3,087,731	2,933,191	558,556	4,556,553	728,545	1,763,571
	1,447,892	30,840,832	21,301	1,259,004	25,553,991	3,338,552	3,121,538	462,628	3,870,290	930,148	2,263,632
	257,676	5,060,859	19,640	233,413	4,195,593	609,825	577,735	82,890	661,284	168,944	417,846
	317,645	6,012,148	18,927	287,488	4,779,061	658,014	612,065	105,266	1,069,501	195,085	427,482
	4,334,339	76,189,536	17,578	3,533,393	55,444,032	10,483,035	9,443,170	1,162,749	9,424,454	2,950,620	7,462,070
Georgia	2,183,633	36,597,663	16,760	2,007,420	32,162,235	5,401,184	5,177,070	660,161	5,181,730	1,389,981	3,373,455
Hawaii	436,919	7,906,389	18,096	388,494	6,656,633	1,005,470	958,321	156,721	1,429,683	262,535	635,517
Idaho	360,754	5,814,936	16,119	303,096	4,675,814	970,828	904,835	125,184	948,839	216,449	531,637
Illinois	4,826,367	96,606,526	20,016	4,259,819	81,335,321	11,563,167	10,831,423	1,685,302	12,547,934	2,919,189	7,069,579
Indiana	2,197,295	39,541,492	17,996	1,982,331	34,398,131	5,441,600	5,175,363	648,125	4,253,084	1,404,030	3,519,781
lowa	1,177,891	20,769,860	17,633	956,080	15,949,151	2,965,935	2,705,294	393,589	2,723,803	713,116	1,796,543
Kansas	1,003,043	18,734,653	18,678	873,913	15,098,317	2,451,060	2,285,370	320,358	2,438,470	613,814	1,552,300
Kentucky	1,311,175	21,734,770	16,577	1,136,633	18,186,624	3,349,016	3,175,184	390,211	2,709,476	837,795	2,148,917
Louisiana	1,631,540	30,320,601	18,584	1,469,591	25,807,750	4,103,505	3,960,924	385,395	3,015,060	1,141,612	2,840,994
Maine	462,927	7,064,068	15,260	410,811	5,856,641	1,084,674	1,031,926	107,003	767,722	332,354	839,759
Maryland	1,860,387	38,174,916	20,520	1,668,409	31,690,815	4,362,751	4,108,068	773,654	6,459,559	1,025,388	2,469,381
Massachusetts	2,562,970	47,586,175	18,567	2,275,343	39,295,223	5,664,279	5,280,910	925,971	7,160,698	1,544,816	3,591,177
Michigan	3,606,944	70,904,284	19,658	3,212,951	61,510,234	8,975,200	8,547,398	1,475,131	11,017,755	1,956,479	4,708,150
Minnesota	1,740,455	31,514,518	. 18,107	1,508,888	26,732,098	4,064,406	3,813,234	681,846	5,306,362	958,850	2,257,235
Mississippi	868,118	13,049,460	15,032	793,862	11,221,031	2,363,871	2,249,065	206,010	1,450,790	587,470	1,483,844
Missouri Montana Nebraska Nevada New Hampshire	1,978,661	34,881,677	17,629	1,720,800	28,821,344	4,790,535	4,458,039	596,608	4,152,349	1,257,705	3,178,682
	333,485	5,348,984	16,040	271,908	4,283,480	842,987	.784,641	110,776	804,337	203,995	502,885
	664,840	11,071,932	16,654	552,110	8,879,326	1,662,353	1,530,979	189,429	1,368,622	430,935	1,108,608
	406,048	7,537,931	18,564	367,101	6,354,368	908,943	858,401	130,906	1,099,981	263,513	650,974
	418,521	7,415,224	17,718	371,832	6,294,902	1,002,452	941,123	103,340	771,489	299,975	746,562
New Jersey New Mexico New York North Carolina North Dakota	3,265,455	68,104,664	20,856	2,942,198	57,787,858	7;852,551	7,350,504	1,182,828	9,575,466	1,955,574	4,762,527
	, 536,179	8,774,797	16,365	472,834	7,415,159	1,393,735	1,334,016	141,983	1,029,503	354,593	879,746
	7,183,973	143,134,160	19,924	6,347,197	116,675,957	17,125,928	16,039,075	2,886,398	25,746,321	3,972,064	9.344,630
	2,379,546	37,898,731	15,927	2,174,390	32,598,734	5,790,745	5,523,112	705,355	5,168,124	1,529,863	3,778,205
	276,393	4,536,608	16,414	217,279	3,315,241	687,045	628,769	64,366	458,928	189,984	474,430
Ohio	4,455,588	82,052,761	18,416	3,951,212	70,566,815	10,713,795	10,102,723	1,307,265	9,238,697	2,893,131	7,297,167
Oklahoma	1,258,173	23,413,203	18,609	1,093,446	18,923,918	3,018,992	2,812,728	400,087	3,117,230	780,339	1,973,160
Oregon	1,088,436	19,123,057	17,569	917,458	15,270,676	2,697,318	2,510,290	455,739	3,510,812	566,245	1,327,586
Pennsylvania	4,873,901	88,911,407	18,242	4,315,966	74,779,235	11,443,061	10,775,028	1,449,984	10,180,640	3,213,701	8,001,741
Rhode Island	408,795	6,848,247	16,752	365,038	5,767,069	927,513	875,758	118,198	871,107	269,984	670,012
South Carolina South Dakota Tennessee Tennessee Utah	1,205,965	19,102,366	15,840	1,112,911	16,769,892	2,940,381	2,827,376	377,582	2,612,557	763,988	1,867,278
	277,733	4,036,345	14,533	213,374	2,957,710	732,264	670,178	68,697	461,460	176,097	466,812
	1,753,347	28,314,404	16,149	1,586,147	24,647,408	4,479,594	4,281,940	388,085	3,122,328	1.213,474	3,114,960
	6,143,458	122,306,795	19,908	5,592,180	103,739,856	15,310,985	14,632,529	1,508,435	13,070,501	4,319,001	10,969,883
	551,005	9,787,419	17,763	494,961	8,469,372	1,623,689	1,559,564	242,985	2,042,557	274,307	656,491
Vermont Virginia Washington West Virginia Wisconsin	212,319	3,312,269	15,600	189,135	2,725,366	499,309	466,284	59,931	401,239	140,698	346,476
	2,257,335	43,136,360	19,109	2,028,168	36,784,541	5,218,034	4,983,610	779,157	6,525,881	1,355,252	3,351,929
	1,801,593	35,728,272	19,831	1,571,745	29,882,421	4,212,285	3,923,890	588,291	4,375,888	1,129,137	2,854,626
	671,296	11,381,741	16,955	597,908	9,902,121	1,700,179	1,618,977	123,403	883,999	504,351	1,320,026
	1,967,847	35,403,576	17,991	1,743,379	29,655,814	4,879,948	4,588,047	723,641	5,450,002	1,134,742	2,682,037
Wyoming APO/FPO¹ Puerto Rico U.S. citizens abroad²	216,422	4,444,746	20,537	197,233	3,696,923	520,232	498,793	63,023	496,356	145,827	375,666
	475,829	5,763,874	12,113	473,602	5,903,037	1,053,559	1,049,813	19,858	129,840	448,719	1,210,741
	39,309	470,603	11,972	32,942	428,189	132,516	126,132	4,937	42,767	26,720	74,045
	219,501	6,904,587	31,456	170,543	6,653,599	575,424	543,035	32,640	403,311	156,607	443,007

Footnotes at end of table.

Table 2.-All Returns: Selected Income, Deduction, and Tax Items, by State-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

State	Taxable income		Residential energy credit						Total income tax		Avarago	Windfall profit tax overpayment	
	Number of returns	Amount	Returns with total energy conservation expenditures		Returns with total renewable energy source expenditures		Residential energy credit used to offset income tax before credits		Number of	Amount	Average total income tax (Dollars)	Number of returns	Amount
			Number of returns	Amount	Number of returns	.Amount	Number of returns	Amount	returns			returns	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total .	89,805,882	1,415,615,526	3,751,201	2,915,618	226,314	721,636	3,881,211	602,430	76,682,212	285,849,851	3,728	121,404	129,761
Alabama	1,298,083	18,034,843	49,653	34,283	*88	*447	48,631	4,817	1,067,894	3,275,083	3,067	4,970	7.915
	191,000	4,172,395	6,218	5,046	*18	*192	6,236	761	179,671	969,827	5,398	922	175
	1,088,032	15,869,630	28,713	18,114	16,676	41,707	41,145	17,373	920,790	3,048,875	3,311	6,575	5,091
	748,230	9,772,363	20,201	14,622	*70	*402	19,641	2,047	614,900	1,720,091	2,797	7,299	6,028
	9,822,255	157,687,809	220,285	200,158	70,060	244,513	276,418	102,964	8,468,641	32,476,079	3,835	43,151	37,148
Colorado	1,278,477	20,842,998	87,581	61,860	14,317	59,374	96,252	28,672	1,130,462	4,237,943	3,749	11,255	11,960
	1,387,268	25,275,320	77,399	73,533	1,398	5,563	77,858	10,232	1,214,362	5,707,544	4,700	2,353	2,027
	251,816	4,070,476	14,086	7,856	*516	*717	14,598	1,373	225,019	837,798	3,723	316	66
	299,693	4,641,225	8,229	8,983	*28	*123	8,880	1,202	247,399	1,057,748	4,275	454	250
	4,093,206	60,899,569	65,754	47,181	15,595	22,917	75,606	13,996	3,467,059	12,606,399	3,636	7,867	5,518
Georgia Hawaii Idaho Illinois Indiana	2,048,330	28,766,015	66,701	41,948	*3	*19	66,676	6,230	1,729,027	5,374,097	3,108	4,419	1,340
	417,543	6,018,534	*937	*443	8,034	24,736	9,036	9,369	345,470	1,144,027	3,312	1,174	1,769
	337,129	4,588,715	17,569	16,333	*911	*3,223	17,563	3,229	279,610	813,547	2,910	2,000	936
	4,588,110	78,883,673	236,396	213,049	2,215	3,379	233,887	25,765	3,965,904	16,805,082	4,237	32,840	32,890
	2,044,354	32,557,367	95,672	61,787	*3,200	*6,832	97,532	9,744	1,723,686	6,426,268	3,728	5,153	3,820
lowa	1.097,709	16,906,768	53,552	44,412	3,787	2,675	53,436	5,933	912,254	3,180,706	3,487	557	827
	932,483	15,331,744	40,161	25,279	*2,648	*5,253	38,180	4,752	806,932	3,082,756	3,820	23,674	28,758
	1,226,571	17,252,706	41,643	34,777	*357	*883	41,918	4,750	1,027,009	3,203,701	3,119	9,707	2,965
	1,525,789	25,055,407	36,457	33,119	*1,953	*2,351	36,054	4,051	1,285,717	5,277,188	4,104	25,183	30,359
	437,881	5,609,052	20,043	15,165	*1,781	*16,860	21,522	6,161	363,663	963,985	2,651	1,215	112
Maryland	1,795,036	29,920,871	74,168	50,488	*1,017	*2,266	77,189	7,368	1,602,800	6,181,270	3,857	6,822	7,435
	2,453,130	38,017,455	163,615	125,330	6,150	35,027	163,835	22,767	2,118,293	7,759,451	3,663	2,757	1,793
	3,411,195	56,125,465	235,785	157,795	6,128	19,015	238,452	27,865	2,893,799	11,250,145	3,888	5,380	5,629
	1,630,692	24,886,117	116,842	65,676	*4,126	*10,184	115,259	11,425	1,362,680	4,772,989	3,503	4,895	2,264
	790,510	10,348,800	23,833	16,962	*310	*415	23,386	2,182	636,640	1,856,285	2,916	5,541	10,506
Missouri	1,850,567	28,279,280	66,319	45,013	*5,349	*4,327	68,619	6,359	1,576,203	5,567,060	3,532	7,449	4,209
	310,752	4,305,023	14,296	7,222	1,307	5,744	14,824	3,185	251,924	772,636	3,067	2,178	2,370
	617,810	9,165,585	32,653	22,941	*1,117	*4,143	32,257	4,032	517,785	1,658,669	3,203	2,957	3,594
	390,898	6,074,826	8,524	6,772	2,242	3,809	10,644	2,627	338,384	1,274,285	3,766	2,338	2,628
	401,748	6,034,752	14,296	10,976	*147	*488	14,667	1,790	338,777	1,164,189	3,436	75	69
New Jersey	3,133,026	54,676,622	223,631	188,723	816	2,663	223,995	24,923	2,732,907	11,792,913	4,315	1,819	754
	494,423	6,976,255	15,331	11,314	6,567	17,256	18,802	7,201	404,892	1,291,415	3,190	3,409	2,910
	6,825,713	110,123,088	396,646	326,123	1,287	1,164	394,696	39,496	5,892,232	23,228,723	3,942	10,226	6,524
	2,225,928	29,677,874	65,592	37,914	*2,341	*13,789	66,404	9,525	1,830,173	5,289,258	2,890	457	564
	254,008	3,827,846	10,499	5,749	*983	*899	10,234	1,040	199,981	705,840	3,530	3,709	4,324
Ohio	4,192,041	66,717,071	179,926	132,792	*3,491	*11,546	181,821	19,993	3,684,927	13,235,515	3,592	16,639	11,821
	1,174,683	19,079,445	39,915	27,312	*241	*3,401	38,877	4,368	990,273	3,928,761	3,967	55,431	53,674
	1,015,421	14,691,138	41,576	39,409	4,523	19,382	43,548	10,126	813,193	2,772,292	3,409	4,716	3,290
	4,647,122	72,483,617	253,298	224,998	7,282	27,736	259,658	38,211	3,995,572	14,362,293	3,595	4,822	1,984
	387,339	5,457,977	23,878	10,764	3,092	14,631	25,335	7,235	333,334	1,015,327	3,046	44	3
South Carolina	1,140,496	14,971,885	47,747	21,685	*357	*3,180	48,096	4,373	964,026	2,613,587	2,711	1,817	116
	244,548	3,317,448	8,560	4,630	*2,518	*1,753	9,757	997	191,351	561,423	2,934	335	167
	1,594,543	22,589,215	71,405	59,251	*3,496	*23,655	74,668	17,168	1,311,782	4,232,365	3,226	3,273	1,415
	5,801,677	100,574,311	110,678	111,993	*2,214	*983	110,253	12,716	4,946,744	22,248,729	4,498	101,737	101,272
	508,529	7,155,471	25,482	19,782	1,625	7,696	24,502	5,113	419,906	1,272,205	3,030	755	967
Vermont	199,046 2,124,896 1,710,984 624,628 1,843,837	2,643,450 34,152,052 29,317,584 3,298,668 27,665,478	11,769 62,145 82,197 16,537 120,240	7,166 39,700 79,711 13,711 79,195	*383 4,997 *1,058 *173 *6,848	*1,082 12,442 *5,392 *424 *23,027	12,072 68,051 82,977 16,645 123,828	1,909 11,426 11,859 2,214 17,986	170,817 1,845,782 1,509,622 518,008 1,533,706	466,593 6,864,547 6,015,590 1,774,393 5,229,012	2,732 3,719 3,985 3,425 3,409	23 4,223 8,102 3,098 4,802	
Wyoming APO/FPO¹ Puerto Rico U.S. citizens abroad²	207,216 468,577 31,657 189,247	3,704,945 4,646,558 347,118 6,125,625	5,484 *45 - *1,039	4,639 *21 - *2,916	*474 - -	*1,949 -	5,707 45 — *1,039	1,277 3 - *245	177,112 435,621 13,346 154,151	785,636 670,300 13,369 1,014,038	4,436 1,539 1,002 6,578	2,243 45 - 394	

^{*}Estimate should be used with caution because of the small number of sample returns on which it is based, 1 Returns filed from Army Post Office and Fleet Post Office addresses.

²Returns filed by U.S. citizens living in U.S. possessions or abroad.